

INDEX

<u>Subject</u>	<u>Page</u>
Access to Public Proceedings	6-1
Minutes	6-2
Open Door Law.....	6-1
Public Notice	6-1
Access to Public Records.....	6-2
Records Which May be Excepted From Disclosure	6-4
Electronic Data Storage Systems	6-3
Enhanced Access	6-3
Fees	6-4
Public Policy	6-2
Public Record, Definition of	6-2
Request for Access.....	6-2
Accountable Items, Deposit of.....	4-7
Accounting Guides, Manuals and Other Publications	4-13
Accounts Payable Voucher	3-16
Accounts Payable Voucher Register.....	3-25
Additional Appropriations	2-15, 3-5
Administrative Requirements	1-10
Administrative Rules.....	2-15
Advance Tax Draws	2-7
Advance Grants.....	2-19
Advance Payments	4-4, 10-23, 11-9
Alcohol Purchases.....	4-4
Annual Reports, Filing	1-3
Appropriations	2-13, 2-14
Additional	2-15
Encumbrance.....	2-18
Federal Programs	2-19
Lapsing	2-18
Temporary Fund Transfers	2-17
Temporary Loans.....	2-19
Transfers.....	2-17
Warrants or Tax Anticipation Notes	2-20
Asset Ownership	4-4
Auctions.....	10-8
Audit Costs	4-5
Audit Reports.....	1-10
Bad Debts and Uncollectible Accounts	4-5
Bank Accounts, Separate.....	4-12
Bid, Contractors for Public Works	3-17
Bills, Procedure for Payment	
Authority.....	3-26
Board Approval	3-27
Documentation Required	3-26
Interest on Public Contracts When Not Paid Timely.....	3-28
Payment, Timing of	3-26
Board Meetings	1-1
Board Members.....	1-1

<u>Subject</u>	<u>Page</u>
Board of Trustees	
Compensation.....	1-1
Liability	1-1
Bond and Interest Redemption Fund	3-3
Bond Issues	
Debt Limitation.....	2-8
Determination by Department of Local Government Finance.....	2-10
General Statute.....	2-8
Indebtedness of Library	2-9
Interest Rate	2-8
Proceeds, Use of	2-8
Public Hearing, Required Procedures	2-10
Purpose	2-8
Required Procedures	2-9
Selling Bonds, Required Procedures.....	2-11
Tax Exempt Status	2-9
Time Limitation	2-8
Bond Register.....	3-17
Break-Ins, Burglaries or Other Crimes	4-5
Budget Cycle Overview	2-3
Budget Forms, Library	2-5, 3-4
Budget Notice to Taxpayers, Publication of	2-5
Newspapers, Definition of.....	2-6
Publication Requirements.....	2-5
Qualified Publications	2-7
Budget Preparations.....	2-1
Budgeted Line Items	4-5
Budgets and Appropriations	2-1
Calendar of Financial Reports and Activities	
General Duties of All Months	1-7
January	1-7
March	1-7
April.....	1-8
May	1-8
June	1-8
July.....	1-8
August.....	1-9
September	1-9
October	1-9
November	1-10
December	1-10
Cancellation of Old Outstanding Checks.....	3-29
Capital Assets Ledger	3-26
Capital Assets	4-5, 10-23
Land	10-24
Capitalization Policy.....	10-23
Buildings	10-24
Construction Work in Progress	10-24
Equipment.....	10-24
Improvements Other Than Buildings	10-24
Capital Projects Fund.....	2-12, 3-10
Cash Change Fund	3-16, 3-29
Cash Disbursements	4-5
Cash Management	9-13

<u>Subject</u>	<u>Page</u>
Certificates of Deposit	
Depositories Designated by Local Board of Finance	9-4
Depositories Designated by State Board of Finance	9-5
Highest Rate of Interest	9-5
Certificates of Deposit, Renewal of	9-12
Child Support Withholding	1-11
Collection Agencies	3-30
Collection of Amounts Due	4-5
Community Foundations	3-8
Commuting Mileage	4-5, 8-4
Compensation	1-1, 4-6
Compensation and Benefits	
Advance Payments	8-1
Board Powers	8-1
Commuting Mileage	8-4
Compensation.....	8-1
Cost Savings Incentive Programs.....	8-4
Deferred Compensation Plans.....	8-2
Employee Benefits	8-1
Interview Expenses.....	8-4
Leave and Overtime Policy	8-1
Moving Expenses	8-4
Non-Employees	8-1
PERF Participation	8-2
Personal Expenses.....	8-5
Personal Property Use	8-4
Private Property	8-4
Purchasing Bonuses.....	8-5
Record of Hours Worked	8-2
Severance Pay	8-5
Suspension With Pay.....	8-5
Travel Policy	8-3
Travel Policy - Professional Meetings.....	8-3
Unemployment Compensation	8-2
Compliance Requirements - Federal and State Agencies	4-3
Computation of Adjusted Offer	10-16
Computer Output.....	4-6, 5-5
Conflict of Interest	
Consultants	
Conflict of Interest	7-3
Definition of	7-3
Disclosure Requirements	7-4
Entity, Definition of	7-4
Penalties.....	7-4
Illustrated Form.....	7-5
Lucrative Office.....	7-4
Public Servants	
Compensation and Expenses, Exception for	7-1
Conflict of Interest	7-1
Defense	7-2
Dependent, Definition of.....	7-2
Disclosure Requirements	7-2
Form	7-2,7-5
Other Exceptions.....	7-1
Pecuniary Interest, Definition of	7-1

<u>Subject</u>	<u>Page</u>
Construction Fund	3-2
Contractor's Bid for Public Work	3-17
Contractor's Bond for Construction	3-17
Contractor's Combination Bid Bond and Bond for Construction	3-17
Contract Provisions	10-18
Contract With a Federal Agency	10-9
Contract With a State Agency	10-9
Contracts	4-6
Contracts for Collection Services	10-13
Contractual Service Fund.....	3-9
Cooperative Purchases	10-23
Correction of Errors	4-6
Cost Reimbursement Contract	10-18
Cost Savings Incentive Programs	8-4
County Adjusted Gross Income Tax.....	2-2
Credit Cards	4-6
Crime Insurance Policies.....	4-7
 Daily Record of Desk Collections	3-16
Deferred Compensation Plans	8-2
Deposit of Accountable Items.....	4-7
Depositing Receipts	9-6
Depositories	
Designation by State Board of Finance	9-1
Financial Institution, Definition of	9-1
Financial Institutions - Political Subdivisions May Deposit Funds	9-2
Number Required to Receive Funds	9-4
Revocation of Depository Commission by Local Board of Finance	9-3
Transaction Accounts	9-4
Design – Build Contracts.....	11-11
Destruction of Public Records	6-5
Disbursements	3-13, 4-5
Discount Notes	9-6
Distributions.....	1-6
Donations	4-7
Dormant Fund Balances.....	3-10
Duties of Treasurer.....	1-2
 Electronic Data Storage Systems, Access to	6-3
Electronic Funds Transfers	9-6
Employee's Earnings Record	3-19
Employee's Service Record	3-19
Employee's Weekly Earning Record	3-20
Encumbrance of Appropriation Balances	2-18
Endowments and Trusts.....	4-13, 9-14
Enhanced Access.....	6-3
Expenditure Classifications	
Capital Outlays	2-4
Other Services and Charges	2-4
Personal Services	2-3
Supplies	2-3
Expenditures by Holding Corporations	4-7
Expense Reimbursement Itemization.....	4-7

<u>Subject</u>	<u>Page</u>
Facilities and Services, Use of	1-3
Federal and State Agencies - Compliance Requirements	4-3, 4-8
Federal and State Regulations.....	4-4
Federal Excise Taxes.....	4-3
Federal Income Taxes.....	4-3
Federal Programs, Appropriations for	2-19
Fees	1-3, 4-8, 6-4
Financial and Appropriation Record	
Accounting Procedures.....	3-11
Alternate Forms	3-14
Description.....	3-10
Financial Institution, Definition of.....	9-1
Financial Institutions - Political Subdivision May Deposit Funds.....	9-2
Financial Report Opinion Modifications	4-8
Fines and Fees	
Facilities and Services, Use of.....	1-3
Library Cards	1-3
Method of Collection	1-4
Written Policy.....	1-3
Forms (See Also Appendix)	
Accounts Payable Voucher.....	3-16
Accounts Payable Voucher Register	3-25
Approval Process.....	4-1
Bond Register	3-17
Capital Asset Ledger	3-26
Contractor's Bid for Public Work.....	3-17
Contractor's Bond for Construction.....	3-17
Contractor's Combination Bid Bond and Bond for Construction.....	3-17
Daily Record of Desk Collections	3-16
Employee's Earnings Record.....	3-19
Employee's Service Record.....	3-19
Employee's Weekly Earning Record.....	3-20
Financial and Appropriation Record	3-10
Ledger of Appropriations, Encumbrances, Disbursements and Balances.....	3-25
Mileage Claim	3-20
Payroll Claim.....	3-19
Prescribed.....	4-1
Public Library Warrant	3-15
Publisher's Claim	3-20
Purchase Order	3-17
Public Purchases - Suggested Formats	10-25 to 10-30
Register of Insurance.....	3-23
Register of Investments	3-21
Report of Names, Addresses, Duties and Compensation of Public Employees.....	3-20
Fund Sources and Uses	4-8
Fundraisers	4-8
Funds	
Bond and Interest Redemption	3-3
Recording	3-3
Source	3-3
Uses	3-3
Capital Projects.....	2-12
Administrative Rules.....	2-15
Amendments	2-14
Appropriations	2-14
Approval or Rejection of Plan by Appropriate Fiscal Body.....	2-13

<u>Subject</u>	<u>Page</u>
Funds – (Continued)	
Capital Projects – (Continued)	
Definitions.....	2-12
Determination by Department of Local Government Finance	2-14
Establishment.....	3-10
Interest	2-15
Notice and Hearing on Taxpayer Objection Petition	2-14
Permitted Uses.....	2-12
Petition of Objections by Affected Taxpayers.....	2-14
Plan of Revenues and Expenses	2-12
Review by Department of Local Government Finance.....	2-13
Tax Rate, Limitation and Advertisement	2-15
Construction.....	3-2
Recording	3-3
Sources	3-2
Surplus	3-2
Uses	3-2
Contractual Service	3-9
Dormant	3-10
Gift	3-7
Accounting.....	3-7
Definitions.....	3-7
Establishment.....	3-7
Not-for-Profit Corporation Transfers.....	3-8
Operating Fund, Deposit Into	3-7
Separate Fund, Establishment.....	3-7
Sources	3-7
Uses	3-8
Grants	2-19
Advance	2-19
Appropriations	2-19
Matching.....	2-19
Reimbursement.....	2-19
Levy Excess.....	3-9
Accounting.....	3-9
Establishment.....	3-9
Investment.....	3-9
Source and Use.....	3-9
Library Improvement Reserve.....	3-3
Additional Appropriations	3-5
Amount Budgeted.....	3-4
Budget Estimate Worksheet.....	3-6
Budget Forms.....	3-4
Deposit and Accounting	3-5
Disbursement Transactions.....	3-5
Establishment.....	3-4
Purpose and Permitted Uses	3-3
Sources	3-4
Operating	3-1
PLAC	3-9
Rainy Day	3-3
Gift Fund.....	3-7
Grant Funds, State	3-10
Grants	
Advance.....	2-19

<u>Subject</u>	<u>Page</u>
Group Insurance.....	3-29
Holding Corporations, Expenditures.....	4-7
Indebtedness.....	4-8
Indebtedness of Library - Bond Issues.....	2-9
Indiana Open Door Law	1-1, 6-1
Information Technology Services Controls	
Introduction	5-1
Audit Trails	5-3
Back Up Processing	5-1
Change Controls	5-3
Computer Output.....	5-5
Disaster Recovery.....	5-1
Error Correction.....	5-4
Input Controls	5-3
Interface Controls	5-4
Internal Processing.....	5-4
Logical Security	5-2
Operations Documentation.....	5-5
Output Controls	5-4
Physical Security	5-1
Possible Applications	5-7
Programming Documentation.....	5-5
Purchase of Data Processing Hardware and/or Software	5-5
Segregation of Duties.....	5-3
User Documentation.....	5-5
Insurance Claim Proceeds	3-12
Interest on Investments	4-9, 9-9, 9-13
Interest Rate - Bond Issues	2-8
Internal Controls	4-9
Interview Expenses	8-4
Investment Report	
Board of Finance Annual Meeting	9-14
Illustrated Form	9-14
Review of	9-14
Investments	
Authority for.....	9-6
Authorized.....	9-6
By Fund.....	9-11
By Group of Funds.....	9-11
Cash Management	9-13
Contract Renewal.....	9-13
Contract Requirements	9-13
Interest on Investments	9-13
Monthly Report	9-13
No Willing Designated Depository in Political Subdivision District	9-13
Service Charge.....	9-13
Certificates of Deposit, Renewal of.....	9-12
Discount Notes	9-6
From Total Monies on Deposit.....	9-11
Interest on	4-9, 9-9
Losses	4-9, 9-9

<u>Subject</u>	<u>Page</u>
Investments – (Continued)	
Manner of Investing Funds	9-10
Maturity Limitation.....	9-9
Money Market Mutual Funds	9-8
Not Authorized by Statute	4-9, 9-9
Other Authorized Investments	9-9
Procedure for Posting Records at the Time Investments are Purchased or Sold	9-12
Prohibited Acts.....	9-9
Purchase.....	9-11
Reinvestment in Securities	9-12
Repurchase Agreements	9-7
Safekeeping Receipts.....	9-9
Summary.....	9-11
United States Government Securities.....	9-6
Leases	
Appropriation	12-3
Computer Hardware and Software - Lease With Option to Purchase	12-6
Joint Leasing.....	12-6
Lease With No Option to Purchase	12-1
Lease With Option to Purchase	12-1
Lessor Must Hold Fee Simple.....	12-2
Library Leasing Law, Major Provisions	12-3
Contract Requirements	12-4
General Obligation Bonds	12-6
Hearing on Taxpayer Objections.....	12-5
Holding Corporation	12-4
Notice and Public Hearing.....	12-5
Prerequisites for Lease	12-4
Special Tax Levy	12-6
Taxpayer Objections	12-5
Notice and Hearing	12-3
Option to Purchase	12-2
Plans and Specifications.....	12-2
Renewal.....	12-1
Requirements to Lease a Structure	12-1
Sale of Land/Structure to Lessor	12-2
Tax Exemption.....	12-3
Taxpayer Objections	12-3
Leave and Overtime Policy	3-29, 4-9, 8-1
Ledger of Appropriations, Encumbrances, Disbursements and Balances	3-25
Adjustments	3-25
Appropriations, Posting of.....	3-25
Balances	3-25
Purchase Orders, Posting of.....	3-25
Levy Excess Fund	3-9
Liability	1-1
Library Budget Forms	2-5
Library Card Program, Statewide	1-4
Distributions	1-6
Participation	1-4
Program	1-4
Requirements	1-5

<u>Subject</u>	<u>Page</u>
Library Cards	1-3
Library Funds	3-1
Library Improvement Reserve Fund.....	3-3
Loans, Bond Issues, and Notes	2-17, 2-20
Lucrative Office	4-9, 7-4
Malfeasance, Misfeasance or Nonfeasance	4-9
Matching Grants	2-19
Mileage Claim.....	3-20
Appropriation	3-21
Description.....	3-21
Expenses to be Reimbursed.....	3-21
Filing	3-21
Mileage Rate.....	3-21
Use	3-20
Mining Inspection Reports, Filing of	1-10
Minutes, Board	6-2
Miscellaneous Revenue - Other	2-2
Miscellaneous Tax Revenue	2-2
Money Market Mutual Funds.....	9-8
Monthly Report	3-26
Moving and Interview Expenses.....	8-4
New Hire Reporting	1-10
Newspaper, Definition of	2-6
Newspaper, Publication Requirements	2-5
Official Bond of Treasurer and Employees.....	1-2
Coverage, Amount of	1-2
Other Employees	1-2
Payment of Premium and Other Fees	1-3
Treasurer	1-2
Old Outstanding Checks, Cancellation.....	3-29
Online Reverse Auctions.....	10-21
Open Door Law (of Indiana)	1-1, 6-1
Operating Fund	3-1
Optical Images of Checks	3-30
Ordinances and Resolutions	4-10, 9-5
Overdrawn Cash	4-10
Overdrawn Funds.....	4-10
Overpayment Collections	4-10, 10-23, 11-9
Payment of Premium, Official Bond	1-3
Payroll Claim	3-19
Completion of Form	3-19
Posting and Filing	3-19
Use and Description	3-19
Penalties, Interest, and Other Charges	4-4, 4-10
Personal Expenses	4-10, 8-5
Personal Property Use	4-10, 8-4
Personal Property, Sale of Surplus	13-5
Petty Cash.....	3-1
Political Expenditures	4-11
Pre-Signing Documents	4-11

<u>Subject</u>	<u>Page</u>
Prescribed Forms	4-1, 4-11
Exact Replica.....	4-1
Form Approval Process	4-1
Use	4-1
Prescribed Forms and Accounting Procedures.....	3-10
Preservation and Destruction of Public Records.....	6-5
Private Property.....	4-11, 8-4
Property Tax.....	2-1
Public Deposit Insurance Fund	9-10
Public Employee Deferred Compensation Plans	8-2
Public Employees' Retirement Fund (PERF)	8-2
Participation	8-2
Public Library Program Card.....	1-4
Public Library Warrant.....	3-15
Public Notice Errors.....	2-7
Error of Newspaper.....	2-7
Other Errors and Omissions	2-7
Public Notice, Board Meetings	6-1
Public Policy, Public Records.....	6-2, 6-4
Public Purchases.....	10-1
Affirmation by Offeror.....	10-15
Acceptance and Evaluation of Bids	10-3
Awarding of Contract	10-3, 10-6, 10-12
Change in Bid Prices	10-3
Coal Mined in Indiana	10-17
Competitive Bidding.....	10-2
Contract Provisions.....	10-18
Adjustments in Price.....	10-19
Appropriations Required.....	10-18
Early Performance.....	10-18
Late Performance.....	10-19
Modification	10-19
Renewal	10-18
Time Period	10-18
Definitions	10-1
Department of Commerce, Assistance from.....	10-12
Erroneous Bid or Mistake	10-3
Evidence of Financial Responsibility	10-14
General Provisions	10-1, 10-10,10-13
Invitation For Bids	10-2
Maintenance of Information	10-3
Notice of Invitation for Bids	10-2
Online Reverse Auctions	10-21
Other Administrative Requirements	10-19
Acceptance of Offer.....	10-20
Award of Contracts.....	10-20
Electronic Transmission of Material	10-20
Public Notice	10-19
Contract and Purchasing Records	10-21
Performance Bond.....	10-15
Petroleum Products	10-12
Public Opening of Bids	10-2
Purchases From Department of Correction	10-10
Purchases of Rehabilitation Center Products	10-10
Purchases From Qualified Nonprofit Agencies For Persons With Severe Disabilities	10-11
Purchasing Bonuses	4-11,10-23

<u>Subject</u>	<u>Page</u>
Public Purchases – (Continued)	
Purchasing Preferences	10-15
Price Preferences.....	10-16
Supplies Manufactured in the United States	10-17
Qualifications and Duties of Offerors	10-13
Register of Proposals	10-6, 10-26
Rehabilitation Center Products	10-10
Request for Proposals	10-4
Rules and Policies	10-1, 10-5, 10-13
Services	10-13
Small Business Set-Aside Purchases.....	10-11
Small Purchases.....	10-6
General Provisions	10-6
Quotes	10-6
Policies	10-7
Special Purchases	10-7
Specifications.....	10-4
General Provisions	10-4
Discussions and Revision	10-4
Notice	10-4
Request for Specifications.....	10-4
Steel Products	10-17
Supplies Manufactured in United States.....	10-17
Public Records	
Definition of	6-2, 6-5
Destruction - Order to Destroy.....	6-8
Destruction - Penalty	6-8
Destruction - Suggested Procedures.....	6-6
Go With the Office	6-8
Optical Images of Checks.....	3-30
Policy - Preservation and Destruction.....	6-5
Removal - Time Restrictions.....	6-6
Request for Access to.....	6-2
Retained for Longer than Three (3) Years.....	6-7
Retained Permanently	6-7
Retention - Audit	6-8
Retention Schedules.....	6-9
Public Records Commission, County.....	6-5
Public-Private Agreements.....	11-10, 13-4
BOT Agreements	11-10
Consult Attorney	11-10
Definitions	11-10
Operating Agreements.....	11-10
Other Provisions	11-10
Public Records Retention.....	4-11
Public Works Law.....	11-1
Architects, Procedure for Hiring.....	11-8
Discrimination by Contractors and Subcontractors Prohibited	11-8
Emergency Contracts	11-8
Engineers, Procedure for Hiring	11-8
General Provisions	11-1
Land Surveyor, Procedure for Hiring	11-8
Overpayment Collections.....	11-9
Prevailing Wage/Common Construction Wage	11-9
Public-Private Agreements	11-10
Public Works Borrowing.....	2-23

<u>Subject</u>	<u>Page</u>
Public Works Law – (Continued)	
Public Works Projects, Advertising and Bidding Required	11-1
Bidder's Affidavit.....	11-2
Change Orders.....	11-3
Contract Award.....	11-3
Contract Provision - Payment of Subcontractors	11-3
Final Payment	11-4
Financial Responsibility, Evidence of	11-2
Notice	11-1
Plans and Specifications	11-1
Plumbing, Installation of	11-4
Public Meeting.....	11-2
Responsible Bidder	11-2
Responsive Bidder	11-2
Public Works Projects Costing Less Than \$25,000.....	11-7
Contract Award.....	11-7
Plans and Specifications	11-7
Public Meeting.....	11-7
Quotes, Inviting	11-7
Quotes, Rejection of All.....	11-7
Public Works Projects Costing at Least \$25,000 and Less Than \$50,000	11-6
Public Works Projects Costing More Than \$100,000 - Additional Procedures.....	11-4
Bidder Information	11-4
Final Payment	11-6
Final Record Drawings, Filing of	11-5
Payment Bond.....	11-4
Performance Bonds.....	11-5
Plans and Specifications, Approval of.....	11-4
Retainage and Escrow Agreement.....	11-5
Public Works Projects, Division of	11-8
United States Steel Products, Use of	11-8
Use of Own Work Force	11-7
Publisher's Claim.....	3-20
Description.....	3-20
Filing	3-20
Use	3-20
Purchase Order	3-17, 5-8
Completion of Form and Accounting for Funds	3-18
Procedure	3-18
Use	3-17
Purchasing Bonuses	4-11, 8-5, 10-23, 11-9
Qualified Publications.....	2-7
Rainy Day Fund.....	3-3
Real or Personal Property, Disposal of	13-1
Lease of Property.....	13-6
Alternative Procedures Under IC 36-1-11-12	13-7
Procedures Under IC 36-1-11-10	13-7
Sale and Rental Proceeds.....	13-8
Leaseback Provision.....	13-4
Option to Repurchase	13-4

<u>Subject</u>	<u>Page</u>
Real or Personal Property, Disposal of – (Continued)	
Personal Property, Sale or Transfer	13-5
Auction	13-5
Public Sale or Sealed Bids	13-5
Public or Private Sale	13-6
Recyclable Material	13-6
Sale and Rental Proceeds.....	13-6
Real Property	
Assessed Value Less Than \$5,000	13-1
Sale and Rental Proceeds	4-12, 13-3
Sale or Transfer of All Other	13-2
Special Provisions	
Exchange of Property.....	13-6
Sale or Transfer to Government Entity or Not-for-Profit Corporation	13-6
Public-Private Agreement.....	13-4
Sale or Transfer of Donated Property	13-4
Rebates	3-12
Receipt Issuance.....	4-11
Receipts, Posting	3-12
Record of Hours Worked.....	8-2
Records Excepted From Disclosure.....	6-4
Records, Condition of	4-6
Refunds	3-12, 4-12
Register of Insurance	3-23
Accounting	3-23
Use and Description	3-23
Register of Investments.....	3-21
Interest Payments.....	3-23
Permanent Record.....	3-23
Purchase Transactions, Accounting for	3-22
Sale or Exchange Transactions, Accounting for	3-22
Use	3-21
Reimbursement Grants	2-19
Reinvestment in Securities.....	9-12
Rental Income	3-12
Repayments and Refunds	4-12
Report of Names, Addresses, Duties and Compensation of Public Employees	3-20
Repurchase Agreements.....	9-7
Resolutions.....	4-10
Retention Schedules	6-9
Revenue Sources.....	2-1
County Adjusted Gross Income Tax	2-2
Miscellaneous Tax Revenue.....	2-2
Other Miscellaneous Revenue.....	2-2
Property Tax	2-1
State Distributions.....	2-2
Revocation of Depository Commission by Local Board of Finance.....	9-3
Risk of Loss.....	4-12

<u>Subject</u>	<u>Page</u>
Safekeeping Receipts	9-9
Sale and Rental Proceeds.....	4-12, 13-8
Sales Tax	4-4, 4-12
Service Charges.....	9-10
Severance Pay	4-12, 8-5
Signature Stamps.....	3-28, 4-12
State Grant Funds	3-10
Statewide Library Card Program.....	1-4
Participation	1-4
Program	1-4
Requirements	1-5
Steel Products	10-17, 11-8
Suspension With Pay	4-13, 8-5
Tax Anticipation Notes or Warrants.....	2-20, 2-21, 2-22
Tax Exempt Status - Bond Issues	2-9
Tax Rates	
General	2-1
Special	2-1
Taxes	
Federal and State Agencies - Compliance Requirements.....	4-3
Federal and State Regulations	4-4
Federal Excise Taxes	4-3
Federal Income Taxes	4-3
Penalties, Interest and Other Charges	4-4
Refunds	4-3
Sales Tax	4-4
State Distributions.....	2-2
Temporary Fund Transfers.....	2-17
Timely Recordkeeping.....	4-13, 6-9
Transaction Accounts	
Definition of	9-4
Financial Institutions Required to Receive Funds, Number of	9-4
Transaction Recording	4-13, 6-9
Transfers	4-12
Travel Policy.....	4-13, 8-3
Treasurer	
Duties.....	1-2
Elected by Library Board.....	1-1
Trusts and Endowments.....	4-13, 9-14
Uncollectible Accounts and Bad Debts	4-5
Unemployment Compensation	8-2
United States Government Securities	9-6
Use of Own Work Force	11-7
Vacation, Sick Leave, Paid Holidays and Other Leave	3-29
Various Accounting Guides, Manuals and Other Publications.....	4-13
Vending Concessions or Other Sales Controls	4-13
Vending Machine Commissions and/or Profits.....	4-14
Voided Checks	3-12
Voter Registration Forms	1-11
Warrants – Cancellation of Old Outstanding	3-29